

Circular No.: 1/2007

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SINGAPORE CUSTOMS

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All Traders



**LIFTING OF IMPORT PROHIBITION AND MARKING
REQUIREMENTS ON LIQUORS/CIGARETTES FOR EXPORT**

Further to our earlier circulars (Circulars No. 11/2003 and No. 42/2003) informing you of the lifting of the Customs requirement to mark cigarettes and liquors exported with “Singapore Duty Not Paid”, “SDNP” or “E”, we are pleased to announce that the requirement for locally-brewed beer and stout to be marked “Brewed For Export” will also be lifted effective 1 Jan 2007.

2 Also, with effect from 1 Jan 2007, all cigarettes and liquors (including beer and stout) marked “Singapore Duty Not Paid”, “SDNP”, “E” or “Brewed For Export” will be allowed for importation into Singapore for local consumption after payment of duty and GST. However, you will be required to leave the “E/SDNP” field blank when declaring TradeNet permits for such imports.

3 If you are re-importing marked or unmarked locally-manufactured stout/porter, beer including ale, medicated samsu and samsu for local consumption, you will be required to declare the code ‘SS’ (with code description ‘RE-IMPORTATION’) in the “Country Of Origin” field instead of ‘SG’. Both customs duty and excise duty will be payable for the importation of such goods.

4 If you have existing stock marked with “Singapore Duty Not Paid”, “SDNP”, “E” or “Brewed For Export” in your licensed warehouses and wish to release them for local consumption, please inform Revenue Control Branch before declaring the TradeNet duty/GST payment permits so that our officers can guide you through the proper documentation process.

5 Please be reminded that the physical marking and declaration of the Health Warning on tobacco products for importation into and consumption in Singapore are still required. For duty-exempted tobacco products (including cigarettes) that are supplied to Embassies and High Commissions, the need for every packet and outer carton to be marked “Duty Exempted for Diplomatic/Consular Use” (or “DC” in short) still stands.

6 If you have any clarification, please contact our Call Centre at 6355 2000.

f SUNG PIK WAN (MS)
HEAD REVENUE CONTROL
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

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